

1.1 Senator ..... moves to amend S.F. No. 186 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. **[290.0696] TEACHER CREDIT.**

1.4 Subdivision 1. **Credit allowed.** An eligible teacher is allowed a credit against the tax  
1.5 imposed by this chapter equal to \$1,200. In the case of a married couple, each spouse is  
1.6 eligible for the credit in this section. For purposes of this section, "eligible teacher" means  
1.7 an individual with a teaching position equivalent to at least a 1.0 equivalent who is:

1.8 (1) a licensed kindergarten through grade 12 teacher in a Minnesota public school or  
1.9 charter school; or

1.10 (2) a prekindergarten teacher licensed under section 122A.261, subdivision 1, or qualified  
1.11 under the exemption in section 122A.261, subdivision 2.

1.12 Subd. 2. **Credit refundable.** If the amount of credit which the claimant is eligible to  
1.13 receive under this section exceeds the claimant's tax liability under this chapter, the  
1.14 commissioner shall refund the excess to the claimant.

1.15 Subd. 3. **Appropriation.** An amount sufficient to pay the refunds required by this section  
1.16 is appropriated to the commissioner from the general fund.

1.17 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
1.18 31, 2024, and before January 1, 2028."

1.19 Amend the title accordingly